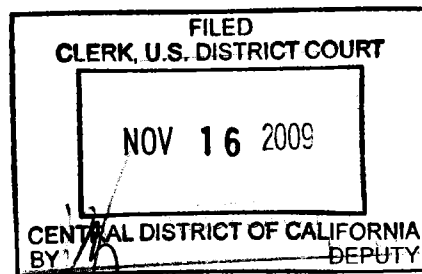


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10 UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA
 EASTERN DIVISION

EDCV09-2064

RT (OPX)

14 UNITED STATES OF AMERICA,

15 Petitioner,

16 vs.

17 CESAR CRUZ,

18 Respondent.

) Case No.

) [PROPOSED] ORDER TO SHOW CAUSE

20 Upon the Petition and supporting Memorandum of Points and
 21 Authorities, and the supporting Declaration to the Petition, the
 22 Court finds that Petitioner has established its prima facie case
 23 for judicial enforcement of the subject Internal Revenue Service
 24 ("IRS" and "Service") summonses. See United States v. Powell,
 25 379 U.S. 48, 57-58, 85 S.Ct. 248, 13 L.Ed.2d 112 (1964); see also
 26 Crystal v. United States, 172 F.3d 1141, 1143-1144 (9th Cir.
 27 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir.
 28 1997); Fortney v. United States, 59 F.3d 117, 119-120 (9th Cir.

1 1995) (the Government's prima facie case is typically made
2 through the sworn declaration of the IRS agent who issued the
3 summons); accord, United States v. Gilleran, 992 F.2d 232, 233
4 (9th cir. 1993).

5 **THEREFORE, IT IS ORDERED** that Respondent appear before this
6 District Court of the United States for the Central District of
7 California in Courtroom No. 7,

8 ✓ United States Courthouse
312 North Spring Street,
9 Los Angeles, California 90012

10
11 _____ Roybal Federal Building and United States Courthouse
255 E. Temple Street,
12 Los Angeles, California 90012

13
14 _____ Ronald Reagan Federal Building and United States Courthouse
411 West Fourth Street,
15 Santa Ana, California 92701

16
17 _____ Brown Federal Building and United States Courthouse
3470 Twelfth Street, Riverside, California 92501
18

19 on December 21, 2009, at 9:00 a.m.

20 and show cause why the testimony and production of books, papers,
21 records and other data demanded in the subject Internal Revenue
22 Service summonses should not be compelled.

23 **IT IS FURTHER ORDERED** that copies of this Order, the
24 Petition, Memorandum of Points and Authorities, and accompanying
25 Declaration be served promptly upon Respondent by any employee of
26 the Internal Revenue Service or by the United States Attorney's
27 Office, by personal delivery or by certified mail.

1 **IT IS FURTHER ORDERED** that within ten (10) days after
2 service upon Respondent of the herein described documents,
3 Respondent shall file and serve a written response, supported by
4 appropriate sworn statements, as well as any desired motions.
5 If, prior to the return date of this Order, Respondent files a
6 response with the Court stating that Respondent does not desire
7 to oppose the relief sought in the Petition, nor wish to make an
8 appearance, then the appearance of Respondent at any hearing
9 pursuant to this Order to Show Cause is excused, and Respondent
10 shall be deemed to have complied with the requirements of this
11 Order.

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1 IT IS FURTHER ORDERED that all motions and issues raised by
2 the pleadings will be considered on the return date of this
3 Order. Only those issues raised by motion or brought into
4 controversy by the responsive pleadings and supported by sworn
5 statements filed within ten (10) days after service of the herein
6 described documents will be considered by the Court. All
7 allegations in the Petition not contested by such responsive
8 pleadings or by sworn statements will be deemed admitted.

9
10 DATED: This 16th day of November 2009
11 Robert J. Trimlin
12 United States District Judge

13 Presented By:

14 GEORGE S. CARDONA
15 Acting United States Attorney
16 SANDRA R. BROWN
17 Assistant United States Attorney
18 Chief, Tax Division

19 Valerie L. Makarewicz 11/14/09
20 VALERIE L. MAKAREWICZ
21 Assistant United States Attorney
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23 Petitioner
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